



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
**TAX CREDIT TRANSFER**

The Department of Social Services (DSS) tax credit transfer form must be used when transferring eligible tax credits administered by the DSS. You must submit a separate Tax Credit Transfer form for each tax credit transfer being requested. The sale or transfer of a tax credit may have income tax consequences for the assignor and assignee. Consult your tax advisor for more information.

**ASSIGNOR**

NAME OF ASSIGNOR	ASSIGNOR TELEPHONE NUMBER
ASSIGNOR ADDRESS	
ASSIGNOR TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

**TRANSFER**

TAX CREDIT TYPE		
<input type="checkbox"/> PREGNANCY RESOURCE CENTER TAX CREDIT <input type="checkbox"/> RESIDENTIAL TREATMENT AGENCY TAX CREDIT		
APPROVED CERTIFICATE NUMBER		(OFFICE USE ONLY)
VALUE OF TAX CREDIT (SEE INSTRUCTIONS)	DATE OF TRANSFER	TAX CREDIT SELLING PRICE (SEE INSTRUCTIONS)

**CERTIFICATION**

ASSIGNOR SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY)

**ASSIGNEE**

NAME OF ASSIGNEE	ASSIGNEE TELEPHONE NUMBER
ASSIGNEE ADDRESS	
ASSIGNEE TAXPAYER IDENTIFICATION NUMBER (SOCIAL SECURITY NUMBER)	

**TAXPAYER TYPE (\*REQUIRES SUPPORTING DOCUMENTATION - SEE INSTRUCTIONS)**

☐ Individual ☐ Corporation ☐ Partnership\* ☐ S Corporation\* ☐ LLC\* ☐ Charitable Organization\*  
☐ Financial Institution ☐ Insurance Company

**CERTIFICATION**

ASSIGNEE SIGNATURE	DATE
PRINTED NAME	(OFFICE USE ONLY) REISSUE CERTIFICATE NUMBER

NOTARY PUBLIC EMBOSSEER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES
	NOTARY PUBLIC SIGNATURE	
	USE RUBBER STAMP IN AREA BELOW	

Appeared before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_  
and \_\_\_\_\_ to me personally known to be the persons who executed the above  
certifications, and acknowledged and states that he/she executed the same for the purpose therein stated.



## TAX CREDIT TRANSFER

### INSTRUCTIONS

**Information provided below must include all individuals listed on the original tax credit certificate.**

1. Provide the Assignor's LEGAL name. The Assignor is the person transferring ownership of the tax credit (e.g. the seller).
2. Provide the Assignor's complete address including city, state and zip code.
3. Provide the Assignor's taxpayer identification number or social security number.
4. Indicate the type of tax credit certificate being transferred (i.e. Pregnancy Resource Center or Residential Treatment Agency tax credit).
5. Provide the original tax credit certificate number.

Example: In 2007 a tax credit certificate was issued for \$2,000. In 2007 the value of the tax credit is \$2,000. If that year the taxpayer was able to claim \$500 of that credit; the value of the remaining tax credit carried over to the next tax year was \$1,500. If the tax credit was sold or transferred during 2008, the value of the tax credit would be \$1,500.

7. Provide the date of transfer.
8. Provide the selling price.

Note: The following criteria applies only to the transfer of a Pregnancy Resource Center tax credit certificate:

The tax credit must be transferred or sold...

- (1) For no less than seventy-five percent of the par value of such credit; (Par value meaning the value of the tax credit at the time of transfer); and
- (2) In an amount not to exceed one hundred percent of annual earned credit.

Example: Using the scenario in #6 above. The value of the credit being transferred is \$1,500. It can not be sold for less than 75% of that amount or no less than \$1,125. A taxpayer can not sell or transfer tax credit in any given year in an amount that exceeds 100% of the annual earned credit, which is \$1,500. Therefore, if in 2008 the taxpayer has the \$1,500 carryover and earns another \$2,000 tax credit for 2008, the taxpayer can only sell or transfer tax credits up to \$2,000. The taxpayer can not sell or transfer tax credits in excess of the annual earned credit (\$2,000) in any given year.

9. Provide the Assignor's Signature, date of signature and printed name.
10. Provide the Assignee's LEGAL name as it appears on annual income tax returns. The Assignee is the individual purchasing or receiving the tax credit (e.g. the buyer).
11. Provide the Assignee's complete address including city, state and zip code.
12. Provide the Assignee's taxpayer identification number or social security number.
13. Indicate the Assignee's Taxpayer type - place an (X) in the appropriate box and provide supporting documentation indicated if applicable.

Supporting Documentation:

Partnerships, S Corporations and LLC's please provide a list of all shareholder names; social security numbers, and percentage of ownership.



**TAX CREDIT TRANSFER**

**INSTRUCTIONS (CONTINUED)**

Charitable organizations applying for tax credits must provide:

- proof the organization is exempt from federal income tax (copy of federal tax exemption certificate), and
- proof of business activities that are unrelated to its charitable activities of which Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143, RSMo (i.e. most recent Missouri State Income Tax Return). If the unrelated business activities do not generate Missouri business taxable income, an Executive Officer of the organization must attest to the following statement:

"I certify that \_\_\_\_\_ engages in unrelated  
(ORGANIZATION NAME)

business activities which do not generate Missouri unrelated business income. If these activities did generate Missouri unrelated business income, that income would be subject to the state tax imposed under chapter 143, RSMo."

SIGNATURE

TITLE

DATE

14. Provide the Assignee's Signature, date of signature and printed name.
15. The completed tax credit transfer form must be notarized. If both the assignor and assignee can not be present at the time of the notarized endorsement, each individual may have a copy of the document notarized individually. However, both copies must be submitted to the Department of Social Services at the same time.
16. Forward the transfer form and all supporting documentation required to the following address:

Residential Treatment Agency Tax Credit Transfers:

**Department of Social Services**  
**Attention: Residential Treatment Agency Tax Credit**  
**P.O. Box 853**  
**Jefferson City, MO 65102-0853**

Pregnancy Resource Center Tax Credit Transfers:

**Department of Social Services**  
**Attention: Pregnancy Resource Center Tax Credit**  
**P.O. Box 863**  
**Jefferson City, MO 65102-0863**